WEST VIRGINIA CODE: §61-9-10

§61-9-10. Notice to collect tax.

When such nuisance has been found to exist under any equity proceedings as in this article provided, and the owner or agent of such place whereon the same has been found to exist was not a party to such proceedings and has not appeared therein, the said tax of $300 shall, nevertheless, be imposed against the person served or appearing and against the property as in this article set forth. But no such tax shall be certified to the assessor or enforced against such property, unless the owner thereof shall have appeared therein or shall be served with summons or notice therein, and the provisions of existing laws regarding the service of process shall be applied to service in proceedings under this article. The person in whose name the real estate affected by the action stands on the land books of the county for purposes of taxation shall be presumed to be the owner thereof, and in case of unknown persons having or claiming any ownership, right, title, or interest in property affected by the action, such may be made parties to the action by designating them in the summons and complaint as "all other persons unknown claiming any ownership, right, title, or interest in the property affected by the action," and service thereon be had by publishing such summons in the same manner prescribed by law.

WV Legislature